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FIRE PROTECTION DISTRICT NO. 1
OF THE PARISH OF ACADIA,
STATE OF LOUISIANA

COMPILED FINANCIAL REPORT

December 31, 2003 and 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9.1.04

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Accountants' Compilation Report

Board of Commissioners
Fire Protection District No. 1 of Acadia Parish, State of
Louisiana
Branch, Louisiana

We have compiled the accompanying balance sheet of Fire Protection District No. 1 of Acadia Parish as of December 31, 2003 and the related statements of Revenues, Expenditures and Changes in Fund Balance for the two years then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 14, 2004, on the results of our agreed-upon procedures.

Vige & Tujague

Vige & Tujague
June 14, 2004

FIRE PROTECTION DISTRICT NO. 1 OF THE
PARISH OF ACADIA, STATE OF LOUISIANA
Combined Balance Sheet-All Fund Types and Account Groups
December 31, 2003

	<u>Governmental</u>			<u>Account Groups</u>		<u>Totals</u>
	<u>General</u>	<u>Debt Service</u>	<u>General</u>	<u>Long-Term</u>	<u>General</u>	<u>(Memorandum</u>
	<u>Fund</u>	<u>Fund</u>	<u>Long-Term</u>	<u>Debt</u>	<u>Fixed</u>	<u>Only)</u>
					<u>Assets</u>	<u>Only)</u>
<u>Assets</u>						
Cash	\$ 12,829	\$ 8,679	\$ -	\$ -	-	\$ 21,508
Receivables-Taxes	34,676					34,676
Fixed Assets	-	-	-	-	264,433	264,433
Amounts available in Debt Service Fund	-	-	-	-	-	-
Amounts to be provided for Retirement of General Long-Term Debt	-	-	-	-	-	-
Total Assets	<u>\$ 47,505</u>	<u>\$ 8,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,433</u>	<u>\$ 320,617</u>
<u>Liabilities and Fund Equity</u>						
<u>Liabilities</u>						
Bonds Payable	\$ -	\$ -	\$ -	\$ -	-	\$ -
Cert. of Indebtedness	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
<u>Fund Equity</u>						
Investment in General Fixed Assets	-	-	-	-	264,433	264,433
Fund Balances: Reserved for Debt Service	-	8,679	-	-	-	8,679
Unreserved/Undesignated	47,505	-	-	-	-	47,505
Total Fund Equity	<u>47,505</u>	<u>8,679</u>	<u>-</u>	<u>-</u>	<u>264,433</u>	<u>320,617</u>
Total Liabilities and Fund Equity	<u>\$ 47,505</u>	<u>\$ 8,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,433</u>	<u>\$ 320,617</u>

See Accompanying Notes and Accountants' Report

FIRE PROTECTION DISTRICT NO. 1 OF THE
 PARISH OF ACADIA, STATE OF LOUISIANA
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 2003

	<u>General</u>	<u>Debt Service</u>	<u>Totals (Memorandum Only)</u>
Revenues			
Property Taxes	\$ 36,664	\$ 1,100	\$ 37,764
Interest	<u>122</u>	<u>336</u>	<u>458</u>
Total Revenues	<u>36,786</u>	<u>1,436</u>	<u>38,222</u>
Expenditures			
Debt Service	-	43,000	43,000
Interest	-	2,951	2,951
Other			
Insurance	5,966	-	5,966
Repairs	939	-	939
Miscellaneous	7,540	-	7,540
Capital Outlay-Equipment	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>14,445</u>	<u>45,951</u>	<u>60,396</u>
Excess (Deficiency) of Revenues over expenditures	<u>22,341</u>	<u>(44,515)</u>	<u>(22,174)</u>
Other Financial Sources (Uses)			
Operating Transfers In/	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other sources over Expenditures and Other uses	22,341	(44,515)	(22,174)
Fund Balance Beginning	<u>25,164</u>	<u>53,194</u>	<u>78,358</u>
Fund Balance Ending	<u>\$ 47,505</u>	<u>\$ 8,679</u>	<u>\$56,184</u>

See Accompanying Notes and Accountants' Report

FIRE PROTECTION DISTRICT NO. 1 OF THE
 PARISH OF ACADIA, STATE OF LOUISIANA
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 2002

	<u>General</u>	<u>Debt Service</u>	<u>Totals (Memorandum Only)</u>
Revenues			
Property Taxes	\$ 19,139	\$ 11,887	\$ 31,026
Interest	<u>108</u>	<u>562</u>	<u>670</u>
Total Revenues	<u>19,247</u>	<u>12,449</u>	<u>31,696</u>
Expenditures			
Debt Service	-	21,000	21,000
Interest	-	4,043	4,043
Other			
Insurance	7,013	-	7,013
Repairs	876	-	876
Miscellaneous	1,001	-	1,001
Capital Outlay-Equipment	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>8,890</u>	<u>25,043</u>	<u>33,933</u>
Excess (Deficiency) of Revenues over expenditures	<u>10,357</u>	<u>(12,594)</u>	<u>(2,237)</u>
Other Financial Sources (Uses)			
Operating Transfers In/ Operating Transfers Out	<u>(15,375)</u>	<u>15,375</u>	<u>15,375</u>
Total Other Financing Sources (Uses)	<u>(15,375)</u>	<u>15,375</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other sources over Expenditures and Other uses	(5,018)	2,781	(2,237)
Fund Balance Beginning	<u>30,182</u>	<u>50,413</u>	<u>80,595</u>
Fund Balance Ending	<u>\$ 25,164</u>	<u>\$ 53,194</u>	<u>\$ 78,358</u>

See Accompanying Notes and Accountants' Report

FIRE PROTECTION DISTRICT NO. 1 OF THE
PARISH OF ACADIA, STATE OF LOUISIANA
Statement of Revenues, Expenditures and Changes In Fund

Balance-Budget and Actual
General Fund and Debt Service Fund
For the Year Ended December 31, 2003

	GENERAL FUND		DEBT SERVICE FUND		VARIANCE
	Actual	Budget	Actual	Budget	Favorable (Unfavorable)
Revenues					
Property Taxes	\$ 36,664	\$ 35,000	\$ 1,100	\$ 1,100	\$ -
Interest	122	100	336	300	36
Total Revenues	<u>36,786</u>	<u>35,100</u>	<u>1,436</u>	<u>1,400</u>	<u>36</u>
Expenditures					
Debt Service	-	-	43,000	43,000	-
Interest	-	-	2,951	2,951	-
Other Miscellaneous	14,445	15,000	-	-	-
Capital Outlay	-	-	-	-	-
Equipment	-	-	-	-	-
Total Expenditures	<u>14,445</u>	<u>15,000</u>	<u>45,951</u>	<u>45,951</u>	<u>-</u>
Excess (Deficit) of Revenues over (under) expenditures	22,341	20,100	(44,515)	(44,551)	36
Other Financial Sources (Uses)					
Operating Transfers In/ Operating Transfers Out	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources (Uses) Over Expenditures	22,341	20,100	(44,515)	(44,551)	36
Fund Balance-Beginning	<u>25,164</u>	<u>25,045</u>	<u>53,194</u>	<u>52,832</u>	<u>362</u>
Fund Balance-Ending	<u>\$ 47,505</u>	<u>\$ 45,145</u>	<u>\$ 8,679</u>	<u>\$ 8,281</u>	<u>\$ 398</u>

See Accompanying Notes and Accountants' Report

FIRE PROTECTION DISTRICT NO. 1 OF THE
 PARISH OF ACADIA, STATE OF LOUISIANA
Statement of Revenues, Expenditures and Changes In Fund
Balance-Budget and Actual
General Fund and Debt Service Fund
For the Year Ended December 31, 2002

	GENERAL FUND		DEBT SERVICE FUND		VARIANCE Favorable (Unfavorable)
	Actual	Budget	Actual	Budget	
Revenues					
Property Taxes	\$ 19,139	\$ 19,000	\$ 11,887	\$ 12,000	\$ (113)
Interest	<u>108</u>	<u>120</u>	<u>562</u>	<u>500</u>	<u>62</u>
Total Revenues	<u>19,247</u>	<u>19,120</u>	<u>12,449</u>	<u>12,500</u>	<u>(51)</u>
Expenditures					
Debt Service	-	-	21,000	21,000	-
Interest	-	-	4,043	4,043	-
Other Miscellaneous	8,890	8,700	-	-	-
Capital Outlay	-	-	-	-	-
Equipment	-	-	-	-	-
Total Expenditures	<u>8,890</u>	<u>8,700</u>	<u>25,043</u>	<u>25,043</u>	<u>-</u>
Excess (Deficit) of Revenues over (under) expenditures	10,357	10,420	(12,594)	(12,543)	(51)
Other Financial Sources (Uses)					
Operating Transfers In/ Operating Transfers Out	<u>(15,375)</u>	<u>(15,375)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources (Uses) Over Expenditures	(5,018)	(4,955)	2,781	2,832	(51)
Fund Balance-Beginning	<u>30,182</u>	<u>30,000</u>	<u>50,413</u>	<u>50,000</u>	<u>413</u>
Fund Balance-Ending	<u>\$ 25,164</u>	<u>\$ 25,045</u>	<u>\$ 53,194</u>	<u>\$ 52,832</u>	<u>\$ 362</u>

See Accompanying Notes and Accountants' Report

FIRE PROTECTION DISTRICT NO. 1 OF THE
PARISH OF ACADIA, STATE OF LOUISIANA
Notes to the Financial Statements
December 31, 2003 and 2002

INTRODUCTION

As provided by Louisiana Revised Statute Title 40, the fire protection district is governed by five commissioners who are resident property taxpayers of the district. These five commissioners are collectively referred to as the board of commissioners and are appointed by the Acadia Parish Police Jury. The members serve terms of two years. Vacancies are filled by the bodies making the original appointments. The fire protection district was created to acquire and maintain buildings, machinery, equipment, water tanks, water hydrants and water lines, and any other such things necessary to provide proper fire prevention and control within the district. The fire district is a component unit of the Acadia Parish Police Jury. The District has a concentration of risk in that it is supported by a geographical area in northern Acadia Parish.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Acadia Parish Fire District No.1 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

Because the police jury appoints the governing board and has the ability to significantly influence management, the district was determined to be a component unit of the Acadia Parish Police Jury, the governing body of the parish with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

FIRE PROTECTION DISTRICT NO. 1 OF THE
PARISH OF ACADIA, STATE OF LOUISIANA
Notes to Financial Statements
December 31, 2003 and 2002

C. FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the district are classified as governmental funds and account groups. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include

1. General Fund--the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.
2. Debt Service Fund--accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations accounts group.

GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS ACCOUNT GROUPS

Fixed assets are accounted for in the general fixed assets account group, rather than in the General fund. No depreciation had been provided on general fixed assets. All fixed assets are valued at historical cost. The account group is not a fund. It is concerned only with measurement of financial position and does not involve measurement of results of operations.

Long term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group. Long-term debt is recognized as a liability of a governmental fund when due.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus.

FIRE PROTECTION DISTRICT NO. 1 OF THE
PARISH OF ACADIA, STATE OF LOUISIANA
Notes to the Financial Statements
December 31, 2003 and 2002

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized in the accounting period in which they become available and measurable. Specifically, ad valorem taxes become due November 15 of each year and become delinquent December 31. The taxes are generally collected by 60 days after December 31. Liens are generally placed in August of the ensuing year.

Expenditures

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Principal and interest on long-term debt are recorded in the accounting period that they were paid.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). Transfers are recorded when incurred.

E. BUDGETS

The district uses the following budget practices:

The proposed budget was prepared on the modified accrual basis of accounting prior to the beginning of the year. The budget included all amendments and all appropriations lapse at year end.

F. BOARD MEMBERS PER DIEM

Board members receive no per diem for their services.

G. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments purchased with original maturities of 90 days or less.

FIRE PROTECTION DISTRICT NO. 1 OF THE
 PARISH OF ACADIA, STATE OF LOUISIANA
Notes to the Financial Statements
December 31, 2003 and 2002

Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

I. COMPENSATED ABSENCES

The district has no employees and therefore has no accrual for compensated absences.

J. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

K. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes at December 31, 2003:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
<u>Maintenance Funding</u>	<u>7.5</u>	<u>7.5</u>

On July 19, 2003 the district held an election to levy a special tax of 3 mills on all the property subject to taxation in the district for

FIRE DISTRICT NO. 1 OF THE
PARISH OF ACADIA, STATE OF LOUISIANA
Notes to the Financial Statements
December 31, 2003 and 2002

a period of 10 years beginning in 2003 for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment in and for the district and paying the cost of obtaining water for fire protection services. In 2002 the voters approved a similar tax proposition for 4.5 mills.

3. CHANGES IN GENERAL FIXED ASSETS

	<u>BUILDINGS</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>
Balance 12/31/01	\$ 75,426	\$ 189,007	\$264,433
Additions	-	-	-
Balance 12/31/02	75,426	189,007	264,433
Additions	-	-	-
Balance 12/31/03	<u>\$ 75,426</u>	<u>\$ 189,007</u>	<u>\$264,433</u>

4. LONG-TERM DEBT

The fire district issued general obligation bonds for the purpose of acquiring buildings, machinery and equipment to be used in giving fire protection to the district. The bonds were issued April 1, 1988, in the amount of \$100,000, to be retired annually in various installment amounts with interest at various rates not to exceed 12% per annum, secured by unlimited ad valorem taxation.

Balance December 31, 2001	\$ 49,000
Payments	<u>6,000</u>
Balance December 31, 2002	\$ 43,000
Payments	<u>43,000</u>
Balance December 31, 2003	<u>\$ -0-</u>

5. CONCENTRATION OF RISKS

The district serves citizens of Rural Acadia Parish, Louisiana.

6. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

FIRE DISTRICT NO. 1 OF THE
PARISH OF ACADIA, STATE OF LOUISIANA
Notes to the Financial Statements
December 31, 2003 and 2002

7. SUBSEQUENT EVENTS

On December 16, 2003 the Board of Directors passed a resolution calling for incurring debt and issuance of \$60,000 of certificates of indebtedness to be used for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment, and paying the cost of obtaining water for fire protection purposes. The certificates shall be in fully registered form and dated February 1, 2004.

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Independent Accountants' Report on
Applying Agreed-Upon Procedures

To the Fire Protection District No. 1 of Acadia Parish

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Fire Protection District No. 1 of Acadia Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Fire Protection District No. 1 of Acadia Parish compliance with certain laws and regulations during the year ended December 31, 2003 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:221151 (the public bid law)

There were no expenditures in excess of Public Bid Law requirements.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

The District has no employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The District has no employees.

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the amended budget.

6. Trace the budget adoption and amendments.

We traced the adoption of the original budget to the minutes of a meeting held in December 2002, which indicated that the budget had been adopted by the Board of Directors. The Budget was amended prior to the end of 2003.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual total revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded.

c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from Board of Directors.

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. The regular meetings and agendas are posted once a year and any special meetings were advertised.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advance and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

The District has no employees.

Our prior year report, dated December 31, 2002, did not include any comments or unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the use of management of the Fire Protection District No. 1 of Acadia Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose. However, this report is a matter of public record and its distribution is not limited.

Vige & Tujague

Vige & Tujague
June 14, 2004

**FIRE PROTECTION DISTRICT No. 1
OF ACADIA PARISH
LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

Vige & Tujague
A Corporation of CPA's
P.O. Box 1006
Eunice, LA 70535 (Auditors)

In connection with your compilation of our financial statements as of December 31, 2003 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 1, 2004.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..
Yes [X] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.
Yes [X] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.
Yes [X] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.
Yes [X] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.
Yes [X] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [X] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [X] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [X] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [X] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [X] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u>Mark Link</u>	Secretary	<u>Mark Link</u>	Date	<u>6/1/04</u>
<u>Wesley Hester</u>	President	<u>6/1/04</u>	Date	

Note: If the engagement is for a routine compilation/attest that will be completed within six months of the entity's fiscal year-end and the CPA will submit either a Fax Approval Form or an Email engagement approval form to the legislative auditor, the space for the legislative auditor's approval may be omitted.